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DECISIONS IN COMMERCIAL LAW.

TIMMERMAN V. CITY OF ST. JOHN.—By the assessment law of the City of St. John, the agent or manager of any joint stock company or corporation established abroad, or out of the limits of the Province, may be rated and assessed upon the gross and total income received for such company or corporation, deducting therefrom reasonable cost for management, etc., and such agent or manager is required to furnish to the assessors each year a statement under oath, in a prescribed form, showing the gross income, and the deductions of the various classes allowed, the balance to be the income to be assessed, and in case of neglect to furnish such statement, the assessors are to fix the amount of such income to be assessed according to their best judgment, and there shall be no appeal from such assessment. The Atlantic Division of the C. P. R. runs from Megantic in the Province of Quebec, through the State of Maine into New Brunswick; it runs over a line leased from a New Brunswick company to the western side of the River St. John, and then over a bridge into the city, where it takes the I. C. R. Road. The general superintendent has an office in the city, but all monies received there are sent to the head office in Montreal. The superintendent was furnished with a printed form, to be filled up for the assessors, as required by said Act, which was as follows: "Gross and total income received for (company) during the fiscal year of — next preceding the first day of April. This amount has not been reduced or offset by any losses," etc. This latter clause the superintendent struck out and filled in the first clause by stating that no income had been received by the company; the remainder of form consisting of details of the deductions was not filled in. This was given to the assessors as the statement called for, and they disregarded it, assessing the company on an income of \$140,000, without making any inquiries of the superintendent as the Act authorized them to do. A rule to quash this assessment was discharged by the court, on the ground that the superintendent had so far departed from

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the prescribed form that he had in effect failed to furnish a statement as required by the Act, and the assessment against him was final. Held by the Supreme Court of Canada that the superintendent had a right to modify the form prescribed to enable him to show the true facts as to the business of the company in St. John, and the assessors had no right to arbitrarily fix an amount assessable against him without taking steps to inform themselves of the truth or falsity of the statement furnished.

HOLLINBAKE V. TRUSWELL.—This was an action for infringement of copyright. The plaintiff sued as assignee of the copyright in a so-called chart, entitled "The Cosmopolitan Sleeve Chart, 1886." This chart was a cardboard pattern of the outer side of the sleeve of a lady's dress, and contained on its surface a system of lines and figures which enabled a dressmaker to cut from it a complete sleeve for any arm without the necessity of any measurements of the actual arm. The only substantial defence was that this pattern was not a "book," nor yet "a map, chart or plan" within the meaning of the Copyright Act, and could not be the subject of copyright. Wright, J., held that the words "chart" or "plan" were not necessarily topographical, and that the pattern was a chart or plan within the meaning of the Act.

PEPE V. CITY AND SUBURBAN PERMANENT BUILDING SOCIETY.—The plaintiff was the holder of four fully-paid up shares in a building society. By one of the rules of the society a member on giving one month's notice in a writing might withdraw his shares. The rules also provided that they might be altered by a majority of three-fourths of the members. The plaintiff gave the requisite notice of withdrawal, but after such notice and before he was repaid, the above rule was altered by giving the directors power to pay off in priority members holding less than £50 in the society. Held by Chitty, J., that although the plaintiff had at the date of his notice of withdrawal under the rule then in force a vested right to be paid the amount due on his shares,

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such right, he being still a member of the society, was liable to be divested by a subsequent alteration in the rule duly made, and that he was therefore bound by the altered rule.

In re CALGARY and EDMONTON RAILWAY Co.; OWENS CASE.—Case referred by the Registrar of the South Alberta Land Registration District. A patent in favor of the railway company for the lands in question, dated 23rd March, 1892, having been issued and forwarded to the Land Titles Office, the company applied for a certificate of ownership. The Registrar refused to grant a certificate unless a quit claim deed from one John Owens was deposited with him, a transfer from one Harwick to Owens having been registered prior to the issue of the patent. There was no other evidence that Harwick or Owens had any estate in the land. Held, by the Supreme Court of the N. W. Territories, that the Crown grant was conclusive, and the company were entitled to a certificate of ownership free from all liens, interests and incumbrances, except reservations in the Crown grant.

IN RE CALGARY AND EDMONTON R. W. Co.—FRASER CASE.—A patent for the lands in question having issued to the railway company, and been forwarded to the Land Titles office, the company applied for a certificate of ownership. Prior to the Crown grant a mortgage made by Catherine Fraser in favor of one G., and writs of *fi. fa.* lands against the interest of Catherine Fraser had been registered. The mortgage cited that Catherine Fraser was purchaser of the lands from the Canadian Pacific Railway Company. The registrar refused to issue a certificate of ownership to the applicants, except with mortgage and writs of *fi. fa.* indorsed as incumbrances unless discharges were produced. Held by the Supreme Court of the N.-W. Territories that the Crown grant while unimpeached was conclusive; that the Land Titles office is a register of titles, and that since neither the mortgages nor the writs could affect the title of the applicants, they were entitled to a certificate of ownership free from all liens, interests or incumbrances.